



## San Bernardino LAFCO Fiscal Indicators

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### **County Service Area 70 Zone R-44 (Saw Pit Canyon)**

Report Created:11/3/2016

County Service Area 70 Zone R-44 is governed by the County Board of Supervisors. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The zone provides road improvement and maintenance, including: several large culverts; headwall installations and maintenance; land slide restoration; snow removal; and road grading services. This zone receives a \$1,000 per parcel, per year special tax on 11 parcels for 1.14 miles of road which includes Ascension Road, Ascension Court, and Alder Glen Road in the Sawpit Canyon area of Cedar Pines Park. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County.



## County Service Area 70 Zone R-44 (Saw Pit Canyon)

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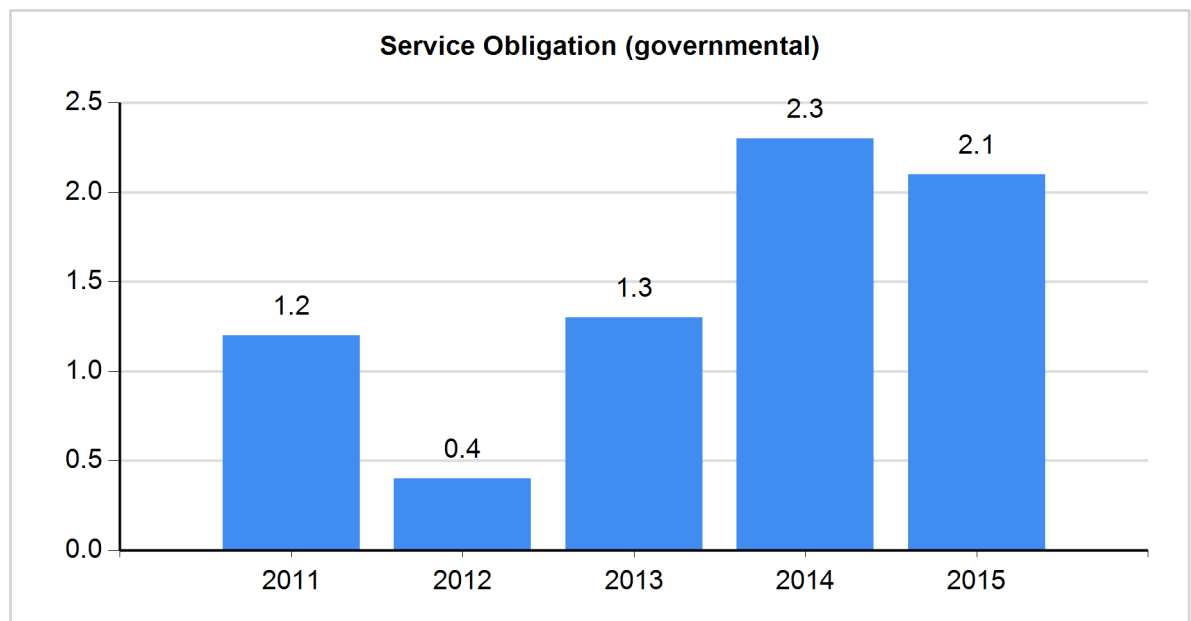
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2011	2012	2013	2014	2015
\$23,443	\$11,264	\$12,563	\$11,016	\$11,049
\$19,936	\$27,048	\$9,471	\$4,699	\$5,223
1.2	0.4	1.3	2.3	2.1

#### Agency Response

The level of services provided to Road Districts is dictated by the available revenue. Capital improvement and maintenance projects are funded over multiple fiscal years. In years where capital and maintenance expenditures are incurred, fund balance is used to fund the projects.



## County Service Area 70 Zone R-44 (Saw Pit Canyon)

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### Liquidity

#### Description

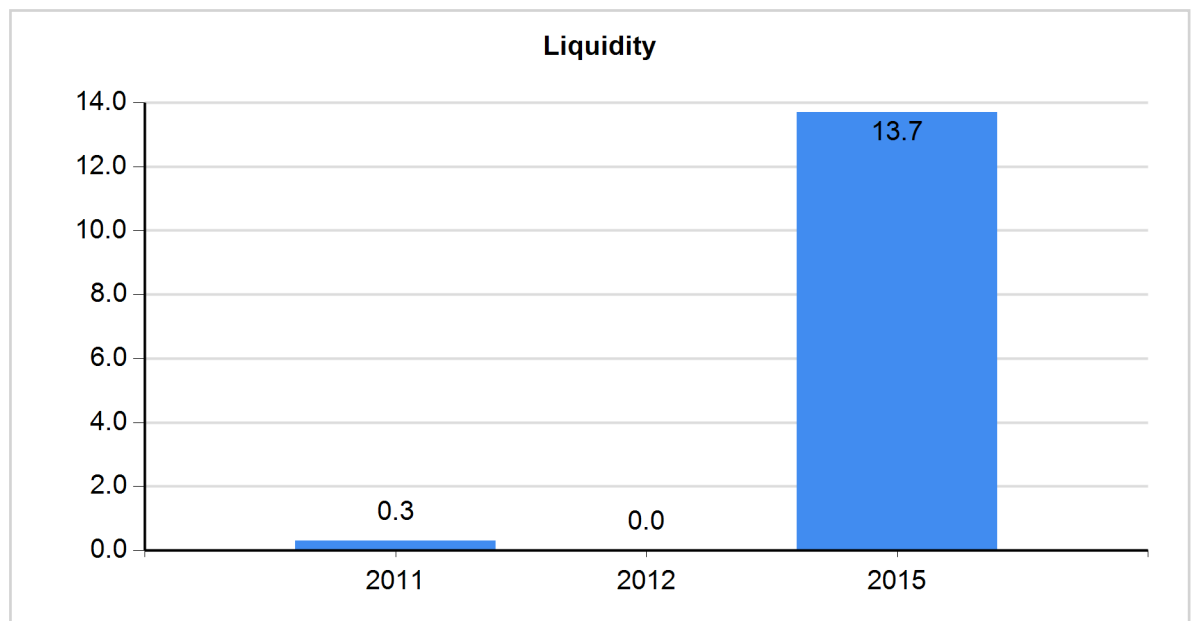
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula:

cash & investments  
(does not include  
fiscal agents,  
restricted, or  
fiduciary)/current  
liabilities

#### Source:

Statement of Net  
Position



2011	2012	2013	2014	2015
\$3,426	\$7	\$1,540	\$6,850	\$14,748
\$11,032	\$1,660	\$0	\$0	\$1,078
0.3	0.0	-	-	13.7

### Agency Response



## County Service Area 70 Zone R-44 (Saw Pit Canyon)

Report Created:11/3/2016

### Debt Service (governmental)

#### Description

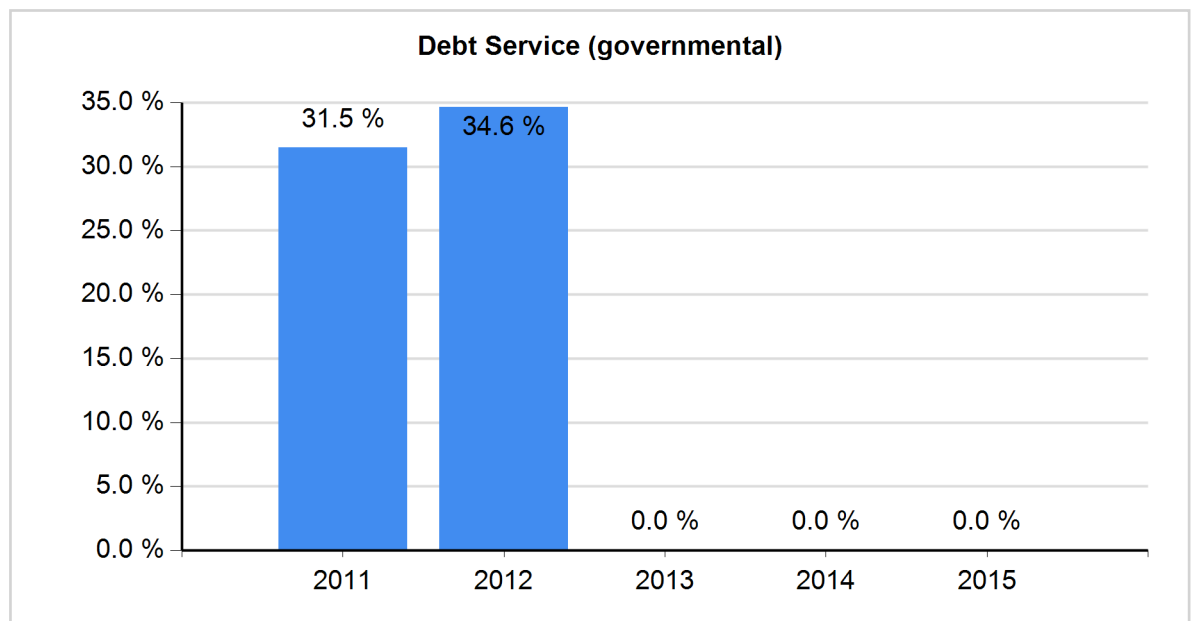
Looks at service flexibility by determining the amount of total expenditures committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

#### Formula:

debt  
service/operating  
expenditures

#### Source:

Statement of  
Revenues,  
Expenditures and  
Changes in Fund  
Balance



2011	2012	2013	2014	2015
\$6,273	\$9,372	\$0	\$0	\$0
\$19,936	\$27,048	\$9,471	\$4,699	\$5,223
31.5%	34.6%	0.0%	0.0%	0.0%

### Agency Response